

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF WEST BRANCH-ROSE CITY AREA SCHOOLS
2025-2026 FIDUCIARY BUDGET**

BE IT RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the SCHOOL FIDUCIARY FUND of the West Branch-Rose City Area Schools for fiscal year 2025-2026 is as follows:

Revenue

Local	450,000
State	0
Federal	0
Incoming Transfers & Other Transactions	0
Total Revenue	\$450,000
Fund Balance as of July 1, 2025*	\$362,455
Total Available Funds	\$812,455

BE IT FURTHER RESOLVED, that \$400,000 of the total \$812,455 available to appropriate in the SCHOOL FIDUCIARY FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Fiduciary Activities	400,000
Capital Outlay	0
Outgoing Transfers & Other Transactions	
Total Appropriated	\$400,000

*Projected Fund Balance as of June 30, 2025:	\$412,455
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*Estimated Balance

GASB 54 (06/30/2026)	
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Nonspendable Fund Balance	0
Restricted Fund Balance	412,455
Committed Fund Balance	0
Assigned Fund Balance	0
Unassigned Fund Balance	0
Total Fund Balance	412,455

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is charged with the general supervision of the execution of the budgets adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary statement hitherto adopted by the Board.

This appropriations resolution is to take effect **June 30 2025**.

Abraham/Withers moved

Ayes: Kartes, Miller, Biermann, Kearns, Abraham, Withers - 6

Nays: None - 0

Abstained: None - 0

Absent: Lehman - 1

Motion adopted.

Debra Abraham, Secretary
West Branch-Rose City Area Schools
Board of Education
June 30, 2025